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Faxe	1-703-872-9306	Pages:	6 (including cover)	
Phone:	1-571-272-1704	Date:	April 1, 2005	
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PLEASE SEE ATTACHED RESPONSE TO OFFICE ACTION

Serial No.: 10/800,348

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:

Tenko Yamashita

Serial No.:

10/800,348

Filed:

03/12/2004

Title:

SILICON-ON INSULATOR (SOI) SUBSTRATE HAVING DUAL SURFACE

CRYSTALLOGRAPHIC ORIENTATIONS AND METHOD OF

FORMING SAME

Art Unit:

2814

Examiner:

Theresa T. Doan

Confirmation No.: 9885

Docket No.: 50T5690.01

Via Facsimile 703-872-9306 Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO RESTRICTION REQUIREMENT

Sir:

In response to the Office Action dated March 2, 2005, kindly consider the following response to the outstanding restriction requirement: